



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal)
of)
EDWIN B. and MARY E. BISHOP)

Appearances:

For Appellants: McDonough and Wahrhaftig,
Attorneys at Law

For Respondent: Burl D. Lack, Chief Counsel;
John S. Warren, Associate Tax
Counsel

O P I N I O N

This appeal is made pursuant to Section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of Edwin B. and Mary E. Bishop to a proposed assessment of additional personal income tax in the amount of \$56.40 for the year 1953.

Appellant Edwin B. Bishop was at all times during the year 1953 a resident of California. Appellant Mary E. Bishop was a resident of California during the year 1953 from and after her marriage to Edwin B. Bishop on February 25, 1953. During the year 1953 Appellants derived a part of their income from sources in Oregon. They reported this income on a joint return to the State Tax Commission of the State of Oregon. They also reported this income, as well as other income, to the Franchise Tax Board since as residents of California they were liable, under Section 17052 (now Section 17041(a)) of the Revenue and Taxation Code, for taxes on their entire income, including that derived from sources outside the State.

Appellants claim a credit in the amount of \$144.07 for income taxes paid to Oregon. The Franchise Tax Board re-computed the allowable credit to be \$100.03 and issued the proposed assessment here in question. Because of other adjustments, Appellants agree to the assessment of additional tax in the amount of \$12.66.

As in the Appeals of E. B. Bishop and Helen Bishop, decided this day, the issue for our determination is the

Appeal of Edwin B. and Mary E. Bishop

proper method of computing the credit allowable under Section 17976 (now Section 18001) of the Code for income taxes paid to another state. For the reasons set forth in our opinion determining those appeals, we have concluded that the method used by the taxpayers is correct.

O R D E R

Pursuant to the views expressed in the Opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to Section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protest of Edwin B. and Mary E. Bishop to a proposed assessment of additional personal income tax in the amount of \$56.40 for the year 1953 be and the same is hereby modified as follows: That the tax credit allowed to Appellants under Section 17976 (now Section 18001) of the Revenue and Taxation Code for the year 1953 be increased to the sum of \$144.07 and that the amount of the deficiency assessment be adjusted accordingly; as so modified said action is hereby sustained.

Done at Sacramento, California, this 7th day of May, 1958, by the State Board of Equalization.

George R. Reilly, Chairman

Paul R. Leake, Member

J. H. Quinn, Member

Robert E. McDavid, Member

_____, Member

ATTEST: Dixwell L. Pierce, Secretary